## COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

FILE NO. 1028

09/462049

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

METHOD AND DEVICE FOR SIGNAL CODING					
the specification of which		······································			
is attached hereto.					
was filed on as United States patent application Serial Number					
was filed on <u>June 30, 1998</u> as PCT international patent application No. <u>PCT/EP98/03981</u>					
and was amended on (if any).					
I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.					
I acknowledge the duty to disclose all information known to be material to patentability in accordance with Title 37, Code of Federal Regulations, §1.56.					
I hereby claim foreign priority benefits under Title 35, United States Code §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:					
Prior Foreign Application(s)					
COUNTRY	APPLICATION NUMBER		DATE OF FILING (day, month, year)		PRIORITY CLAIMED UNDER 35 U.S.C. 119
Germany	197 27 938.4	1	01 July 1997		YES _X NO
					YES NO
I hereby appoint McAULAY NISSEN GOLDBERG KIEL & HAND and the members of the firm: Lloyd McAulay, Reg. No. 20,423; J. Harold Nissen, Reg. No. 17,283; Jules E. Goldberg, Reg. No. 24,408; Gerald H. Kiel, Reg. No. 25,116; Francis C. Hand, Reg. No. 22,280; Eugene LeDonne, Reg. No. 35,930; Mark Montague, Reg. No. 36,612; Stephen Chin, Reg. No. 39,938; Arthur Dresner, Reg. No. 24,403; and F. Aaron Dubberley, Reg. No. 41,001; as attorneys with full power of substitution and revocation to prosecute all business in the Patent & Trademark Office connected therewith and to receive all correspondence.					
SEND CORRESPONDENCE TO: Gerald H. Kiel, Esq. McAulay Nissen Goldberg Kiel & Hand, LLP 261 Madison Avenue New York, New York 10016-2391, U.S.A.					
DIRECT TELEPHONE CALLS TO: (212) 986-4090					
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.					
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